

**80.43 Gaming enforcement — revolving fund.**

1. A gaming enforcement revolving fund is created in the state treasury under the control of the department. The fund shall consist of fees collected and deposited into the fund paid by licensees pursuant to section 99D.14, subsection 2, paragraph “b”, and fees paid by licensees pursuant to section 99F.10, subsection 4, paragraph “b”. All costs for agents and officers plus any direct and indirect support costs for such agents and officers of the division of criminal investigation’s racetrack, excursion boat, or gambling structure enforcement activities shall be paid from the fund as provided in appropriations made for this purpose by the general assembly.

2. To meet the department’s cash flow needs, the department may temporarily use funds from the general fund of the state to pay expenses in excess of moneys available in the revolving fund if those additional expenditures are fully reimbursable and the department reimburses the general fund of the state and ensures all moneys are repaid in full by the close of the fiscal year. Because any general fund moneys used shall be fully reimbursed, such temporary use of funds from the general fund of the state shall not constitute an appropriation for purposes of calculating the state general fund expenditure limitation pursuant to section 8.54.

3. Section 8.33 does not apply to any moneys credited or appropriated to the revolving fund from any other fund and, notwithstanding section 12C.7, subsection 2, earnings or interest on moneys deposited in the revolving fund shall be credited to the revolving fund.

2010 Acts, ch 1190, §23